

Form F-66 (IA-2) (6-30-2016)		<div style="text-align: center;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: right; margin-top: 20px;"> <b>16209900200000</b>  <b>City Administrator</b>  <b>PO Box 266</b>  <b>Clarion, Iowa 50525</b> </div>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		(Please correct any error in name, address, and ZIP Code)	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,146,844		1,146,844	1,062,195
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,146,844		1,146,844	1,062,195
Delinquent property taxes	0		0	
TIF revenues	548,131		548,131	526,507
Other city taxes	330,333	0	330,333	289,500
Licenses and permits	18,779	0	18,779	19,375
Use of money and property	71,424	0	71,424	92,918
Intergovernmental	459,124	263,157	722,281	650,000
Charges for fees and service	220,583	1,787,224	2,007,807	91,918,724
Special assessments	0	0	0	0
Miscellaneous	210,152	1,539	211,691	264,500
Other financing sources	240,977	5,993,897	6,234,874	6,547,383
<b>Total revenues and other sources</b>	3,246,347	8,045,817	11,292,164	101,371,102
<b>Expenditures and Other Financing Uses</b>				
Public safety	929,491	0	929,491	919,300
Public works	458,463	0	458,463	478,476
Health and social services	2,750	0	2,750	5,500
Culture and recreation	310,208	0	310,208	312,419
Community and economic development	549,424	0	549,424	1,127,323
General government	268,969	0	268,969	265,582
Debt service	795,213	0	795,213	233,624
Capital projects	97,109	0	97,109	0
<b>Total governmental activities expenditures</b>	3,411,627	0	3,411,627	3,342,224
Business type activities	0	6,934,029	6,934,029	96,764,593
<b>Total ALL expenditures</b>	3,411,627	6,934,029	10,345,656	100,106,817
Other financing uses, including transfers out	187,952	967,077	1,155,029	1,292,383
<b>Total ALL expenditures/And other financing uses</b>	3,599,579	7,901,106	11,500,685	101,399,200
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-353,232	144,711	-208,521	-28,098
Beginning fund balance July 1, 2015	2,066,483	1,265,872	3,332,355	4,991,186
Ending fund balance June 30, 2016	1,713,251	1,410,583	3,123,834	4,963,088
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/10/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Dustin J. Rief		Telephone →	Area Code 515	Number 532-2847
Signature of Mayor or other City official (Name and Title)			Date signed 11/7/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF CLARION						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	662,668	279,110		205,066			1,146,844			1,146,844	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	662,668	279,110		205,066	0		1,146,844		T01	1,146,844	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	662,668	279,110		205,066	0	0	1,146,844			1,146,844	6				
7	TIF revenues			548,131				548,131		T01	548,131	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax		45,229					45,229		T19	45,229	13				
14	Other local option taxes		285,104					285,104		T09	285,104	14				
15	TOTAL OTHER CITY TAXES	0	330,333	0	0	0	0	330,333	0		330,333	15				
16	Section B - LICENSES AND PERMITS	18,779						18,779		T29	18,779	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	7,525						7,525		U20	7,525	18				
19	Rents and royalties	57,608						57,608		U40	57,608	19				
20	Other miscellaneous use of money and property		5,391				900	6,291		U20	6,291	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	65,133	5,391	0	0	0	900	71,424	0		71,424	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	295						295		B89	295	27				
28	Community development block grants					57,577		57,577	263,157	B50	320,734	28				
29	Housing and urban development		352,201					352,201		B50	352,201	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	295	352,201	0	0	57,577	0	410,073	263,157		673,230	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes							0		C46	0	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,303				17,221		20,524		C89	20,524	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	3,303	0	0	0	17,221	0	20,524	0		20,524	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	28,527						28,527		D89	28,527	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	28,527	0	0	0	0	0	28,527	0		28,527	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	32,125	352,201	0	0	74,798	0	459,124	263,157		722,281	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	776,602	A91	776,602	73
74	Sewer							0	852,681	A80	852,681	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	93,755	A81	93,755	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	10,744						10,744		A94	10,744	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	63,985	A80	63,985	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	470						470		A89	470	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	127,499						127,499		A89	127,499	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	22,695						22,695		A03	22,695	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	16,689	42,486					59,175	201		59,376	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	178,097	42,486	0	0	0	0	220,583	1,787,224		2,007,807	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,016						8,016		U99	8,016	108				
109	Deposits and sales/fuel tax refunds	34,175						34,175		U99	34,175	109				
110	Sale of property and merchandise	96,728						96,728	1,539	U11	98,267	110				
111	Fines	40,716						40,716		U30	40,716	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	24,753	1,973					26,726			26,726	113				
114								0			0	114				
115	Special Assessments				3,791			3,791			3,791	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	204,388	1,973	0	3,791	0	0	210,152	1,539		211,691	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARION						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,161,190	1,011,494	548,131	208,857	74,798	900	3,005,370	2,051,920		5,057,290	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)		81,000	22,025				103,025	4,976,820	NR	5,079,845	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	96,682			41,270			137,952	967,077		1,105,029	127		
128	Internal TIF loans and transfers in							0	50,000		50,000	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	96,682	81,000	22,025	41,270	0	0	240,977	5,993,897		6,234,874	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,257,872	1,092,494	570,156	250,127	74,798	900	3,246,347	8,045,817		11,292,164	132		
133												133		
134	Beginning fund balance July 1, 2015	83,310	918,907	788,164	177,370	28,775	69,957	2,066,483	1,265,872		3,332,355	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,341,182	2,011,401	1,358,320	427,497	103,573	70,857	5,312,830	9,311,689		14,624,519	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
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158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF CLARION						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1				
2	Police department/Crime prevention — Current operation	427,745	140,716					568,461		E62	568,461	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	42,370	4,444					46,814		E24	46,814	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	198,894	50,239					249,133		E32	249,133	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation		65,083					65,083		E89	65,083	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	669,009	260,482		0	0	0	929,491			929,491	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		218,900					218,900		E44	218,900	42
43	Purchase of land and equipment		87,013					87,013		G44	87,013	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		50,408					50,408		E44	50,408	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		14,435					14,435		E44	14,435	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	46,522	2,710					49,232		E01	49,232	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		38,475					38,475		E89	38,475	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	46,522	411,941		0	0	0	458,463			458,463	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF CLARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation		2,750					2,750		E32	2,750	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	2,750				0	2,750			2,750	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CLARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	137,976	25,021					162,997		E52	162,997	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,425	15,001					22,426		E61	22,426	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	86,998	32,634					119,632		E61	119,632	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,810	343					5,153		E03	5,153	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	237,209	72,999		0	0	0	310,208			310,208	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			200,000				200,000		E89	200,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			339,900				339,900		E50	339,900	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	8,472	1,052					9,524		E89	9,524	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	8,472	1,052	539,900	0	0	0	549,424			549,424	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARION		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	92,668	1,924					94,592		E29	94,592	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	16,591						16,591		E89	16,591	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,872						5,872		E25	5,872	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation		27,519					27,519		E31	27,519	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	90,000						90,000		E89	90,000	171
172	Other general government — Current operation		34,395					34,395		E89	34,395	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	205,131	63,838	0	0	0	0	268,969			268,969	176
177	Section G — DEBT SERVICE				306,792			306,792			306,792	177
178				488,421				488,421			488,421	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	488,421	306,792	0	0	795,213			795,213	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						97,109		97,109			97,109	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	97,109	97,109			97,109	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	97,109	0	97,109			97,109	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,166,343	813,062	1,028,321	306,792	97,109	0	3,411,627			3,411,627	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF CLARION		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								547,029	E91	547,029	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								846,386	E80	846,386	201
202	Purchase of land and equipment									G80	0	202
203	Construction								5,303,145	F80	5,303,145	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								87,909	E81	87,909	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								15,426	E80	15,426	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF CLARION						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								102,395		102,395	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Internal Administrative								31,739		31,739	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								6,934,029		6,934,029	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,166,343	813,062	1,028,321	306,792	97,109	0	3,411,627	6,934,029		10,345,656	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	4,500	128,452			5,000		137,952	967,077		1,105,029	255
256	Internal TIF loans/repayments and transfers out			50,000				50,000			50,000	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	4,500	128,452	50,000	0	5,000	0	187,952	967,077		1,155,029	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,170,843	941,514	1,078,321	306,792	102,109	0	3,599,579	7,901,106		11,500,685	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable						70,857	70,857			70,857	263
264	Restricted		1,069,887	279,999	120,705	1,464		1,472,055			1,472,055	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	170,339						170,339			170,339	267
268	<b>Total Governmental</b>	170,339	1,069,887	279,999	120,705	1,464	70,857	1,713,251			1,713,251	268
269	<b>Proprietary</b>								1,410,583		1,410,583	269
270	<b>Total ending fund balance June 30, 2016</b>	170,339	1,069,887	279,999	120,705	1,464	70,857	1,713,251	1,410,583		3,123,834	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,341,182	2,011,401	1,358,320	427,497	103,573	70,857	5,312,830	9,311,689		14,624,519	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CLARION</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,152,248	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$ 237,000	29U \$ 0	39U \$ 136,000	49U \$	49U \$	49U \$ 101,000	49U \$	I91 \$ 2,113	
2. Sewer utility	19U 0	29U 5,117,452	39U	49U	49U	49U 5,117,452	49U	I89 76,634	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 868,000	29U	39U 118,000	49U	49U	49U 750,000	49U	I89 18,917	
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
9. GO Bonds	4,549,000	81,000	483,000	4,066,000				I89 173,306	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	5,654,000	5,198,452	737,000	4,066,000	0	5,968,452	0	270,970	
<b>B. Short-term debt</b>				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	122,825,749		x .05 = \$		6,141,287
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$			3,123,834		3,123,834	
REMARKS								V98	